

3-0500.00 REVENUE AND OTHER FINANCING SOURCES

3-0500.10 REVENUE AND OTHER FINANCING SOURCES ACCOUNTS

Revenue and other financing sources accounts have a normal credit balance and are used to describe all of the financial resources recognized during a fiscal year. These accounts represent the increases in net current assets of governmental type funds and net total assets for proprietary funds.

Revenue subsidiary source accounts are nominal accounts and always begin each fiscal year with a zero balance. During the fiscal year, school districts have the option of recording the total debits and credits in these accounts on a monthly basis to the 402 Revenue and Other Financing Sources Control Account or recording debits and credits directly to each revenue subsidiary source account. When the 402 control account is used, the total of all subsidiary revenue and other financing sources account balances must equal the balance in the 402 control account. This is usually checked on a monthly basis.

At the end of the fiscal year, the subsidiary accounts **or** the 402 Revenue and Other Financing Sources Control Account are transferred ("closed out") to 970 Unreserved Fund Balance. Revenue and other financing sources accounts appear in the operating statement prepared at the close of the fiscal year.

3-0500.20 REVENUE AND OTHER FINANCING SOURCES ACCOUNT STRUCTURE

The account structure for revenue and other financing sources accounts consists of a three digit fund number (see Topic 3-0200.10) and a four digit source account (see Topic 3.0500.10). A three digit project reporter is also used for special accounting and reporting purposes for state and federal grants or other special reporting projects

(see Topic 3-0600.50).

X X X	X X X X	X X X
District/Fund	Subsidiary Source	Project Reporter

The first digit of the subsidiary source account number designates the first level of reporting for one of the following six broad categories of revenue sources. The next three digits provide additional summary levels within one of the six categories.

Current or Recurring
1000 - Revenue from Local Sources
2000 - Revenue from County Sources
3000 - Revenue from State Sources
4000 - Revenue from Federal Sources

Non-Current or Non-Recurring
5000 - Other Financing Sources
6000 - Adjustments to Beginning Fund Balance

3-0500.30 PROJECT REPORTER CODES

The project reporter code permits a school district to accumulate revenues and expenditures to meet a variety of specialized reporting requirements. It is designed specifically for state and federal grants, but may be used for other special reporting purposes. The project reporter code can be configured in any manner to meet individual user needs. It is optional except when expenditures must be reported by funding source such as federal and state grants. Any three digit number may be assigned as project reporter code except that codes in the range 910-999 are reserved for assignment by the Superintendent of Public Instruction. When a project reporter code is used it should be defined on the last page of the Trustees Financial Summary.

Local, State and Federal Grants

A unique project reporter code must be assigned to the revenue and expenditure accounts used to account for each local, state or federal grant. The first two digits may be used to designate a specific funding source, authority, OPI money type, or expenditure purpose and the third digit may be used to designate a specific project or fiscal year. This code permits the user to relate expenditures to a specific revenue source when the same project reporter code is assigned to the expenditure and revenue accounts used to account for a state or federal grant.

For example, the first two digits could be used as follows:

77 - Federal Handicapped IDEA Part B Grant

The third digit could be used to designate the fiscal period.

8 = 2008

9 = 2009

778 => 2008 Federal Handicapped IDEA Part B Grant

Revenue: X15-4560-778

Expenditure: X15-456-1000-112-778

779 => 2009 Federal Handicapped IDEA Part B Grant

Revenue: X15-4560-779

Expenditure: X15-456-1000-112-779

Project Reporter Numbers:

000 - 899 To be assigned by district as needed.

900 - 909 Reserved

910 - 949 Assigned by OPI when a budget amendment is approved. Do not use project reporters 910 - 949 unless assigned by OPI.

950 - 959 Assigned by OPI for cash budget transfers under MCA 20-9-208.
Do not use project reporters 950 - 959 unless assigned by OPI.

Special Reporting Purposes

The project reporter code must also be used to track emergency/budget amendment expenditures. OPI will assign a project reporter for each budget amendment. For example:

910 - General Fund Budget Amendment Expenditure: 101-100-1000-112-910

A project reporter code could also be used to meet specialized reporting requirements. For example a district may wish to track special education expenditures by state sources and district sources:

111 - Special Education - State Sources
Expenditure: 101-280-1000-610-111

112 - Special Education - District sources
Expenditure: 101-280-1000-610-112

3-0500.40 DEFINITIONS OF OPERATING STATEMENT REVENUE ACCOUNTS

Code	Definition
Revenue from Local Sources	
Taxes. Compulsory charges levied by a school district for the purpose of financing services performed for the common benefit.	
1110	District Tax Levy. Taxes levied on property within the school district.
1111	District Levy — Real Property. Includes the voted and permissive amounts levied Ad Valorem on the real property in the school district. Record current and current year delinquent and/or protested collections here.
1112	District Levy — Personal Property. Includes the voted and permissive amounts levied Ad Valorem on the personal property in the school district. Record current and delinquent collections here.
1113	District Levy — Special Mobile Equipment. Personal property taxes on special mobile equipment. (61-3-431, MCA)
1114	District Levy—Personal Property/Mobile Homes. Includes the voted and permissive amounts levied Ad Valorem on the mobile homes in the school district. Record current and current year delinquent and/or protested collections here.
1115	Reserved.
1116	District Levy—Net and Gross Proceeds. Includes the voted and permissive amounts levied Ad Valorem on mine net proceeds (Section 15-23-part 5) and gross proceeds on metal mines (Section 15-23-part 8). Record current and delinquent collections here.
1117	District Levy—Distribution of Prior Year's Protested/Delinquent Taxes. Distributions from the County Protested Tax Fund based upon a court decree in settlement of protested taxes of a prior year and/or distributions of delinquent taxes of a prior year to be used if identifying prior year collections as excess reserves. Investment earnings included with the initial distribution should be reported here. Subsequent investment earnings should be recorded using revenue source 1510. Usually only used in General Fund. Reported in 1110, 1111, or 1112 in other budgeted funds.
1118	District Levy—Department of Revenue Tax Audit Receipts. Distributions of additional Ad Valorem taxes, penalties and interest resulting from an audit by the Department of Revenue. See A.R.M. Title 10 Chapter 46. Usually only used in General Fund. Reported in 1110, 1111, or 1112 in other budgeted funds.

3-0500.40 DEFINITIONS OF OPERATING STATEMENT REVENUE ACCOUNTS (cont'd)

Code	Definition
1122	Reserved.
1123	Coal Gross Proceeds. A flat tax on the value of coal production effective fiscal year 1990 1991. This tax is not a part of the taxable valuation and should be budgeted for as Non-Tax Revenue. See Section 15-23-703, MCA
1130	Tax Title and Property Sales. Amounts collected from the sale of real property sold to collect the property taxes owed against it. See Section 7-8-2306, MCA
1190	Penalties and Interest on Taxes. Amounts collected as penalties for the payment of taxes after the due date and the interest charged on delinquent taxes from the due date to the date of actual payment. Do not use 1110 District Levy to record penalties and interest on taxes. See AGO Vol 42 No 71.
1200	Reserved
1210	Reserved.
	Tuition and Fees. Revenue from outside sources for education provided by the local school.
1310	Individual Tuition. Revenue from individuals for students attending daytime sessions during regular school term. See Section 20-5-320, 20-5-324, and 20-9-141, MCA.
1311	Driver's Education Fees. Fees from individuals for students attending driver's education sessions during regular school term. Fees collected for the summer session should be recorded using revenue source 1982. See Section 20-7-507, MCA.
1320	School Tuition from Other School Districts within State. Revenue from other school districts or counties within the state for students attending day school sessions during the regular term. Section 20-5-320, 20-5-324, and 20-9-141, MCA.
1330	School Tuition from Other School Districts outside State. Revenue from other school districts outside the state for students attending day school sessions during the regular term. Section 20-5-320, 20-5-324, and 20-9-141, MCA.
1340	Fees for Adult Education. Revenue for students attending adult education courses. Section 20-7-704, MCA.

3-0500.40 DEFINITIONS OF OPERATING STATEMENT REVENUE ACCOUNTS (cont'd)

Code	Definition
	Transportation Fees. Revenue from transporting students to and from school and school activities.
1410	Individual Transportation Fees. Revenue from individuals for transporting ineligible or non-public students to and from daytime sessions during the regular school term. See Section 20-10-122 and 20-10-123, MCA.
1420	Transportation Fees from Other School Districts within the State. Section 20-10-144.
1430	Transportation Fees from Other School Districts outside the State. Section 20-10-144.
1440	Other Transportation Fees. Revenue from transporting students to school activities. Section 20-9-214, MCA.
	Earnings on Investments. Revenue from holdings invested for earning purposes.
1510	Interest Earnings. Interest revenue on investments in United States obligations, saving accounts, time certificates of deposit, STIP, or other interest-bearing investments. Interest on capital leases is included here. See Section 20-9-213 and 20-6-607, MCA. Also record dividends on investments here.
1530	Net Increase (Decrease) in the Fair Value of Investments. To report gains or losses on investments from market or fair value changes in accordance with GASB 31. Gains realized from the sale of U.S. Treasury Bills represent interest income and should be credited to account 1510.
	Food Service. Revenue from food sales to students and adults. Section 20-10-207, MCA.
	Daily Sales—Reimbursable Programs. Revenue from students for the sale of breakfasts, lunches and milk which are considered reimbursable by the United States Department of Agriculture.
1611	National School Lunch Program. Revenue from students for the sale of reimbursable lunches as part of the National School Lunch Program.
1612	School Breakfast Program. Revenue from students for the sale of reimbursable breakfasts as part of the School Breakfast Program.
1613	Special Milk Program. Revenue from students for the sale of reimbursable milk as part of the Special Milk Program and Kindergarten Milk Program.
1614	Snack Program. Revenue from students for the sale of reimbursable snacks as part of the School Snack Program.

3-0500.40 DEFINITIONS OF OPERATING STATEMENT REVENUE ACCOUNTS (cont'd)

Code	Definition
	Daily Sales—Non-Reimbursable Programs. Revenue from students for the sale of non-reimbursable breakfasts, lunches and milk. This category would include sales of a second type A lunch to pupils.
1621	Lunch Sales. Revenue from students for the sale of lunches that are not reimbursable by the National School Lunch Program.
1622	Breakfast Sales. Revenue from students for the sale of breakfasts that are not reimbursable as a part of the School Breakfast Program.
1623	Milk Sales. Revenue from students for the sale of milk that is not reimbursable as a part of the Special Milk Program and Kindergarten Milk Program.
1624	Snack Sales. Revenue from students for the sale of snacks that are not reimbursable as a part of the Snack Program.
1630	Catering Sales. Revenue from students, adults or organizations for the sale of food products and services considered special functions. Some examples would include potlucks, PTA-sponsored functions and athletic banquets.
1632	Daily Adult Sales. Revenue from adults for the sale of breakfasts, lunches, and milk.
1634	Daily Ala Carte Sales. Revenue from students or adults for daily ala carte sales.
1636	Summer Program - Adult Sales.
1700	Student Extracurricular Activity Receipts. Total revenue received from student extracurricular activities. See Section 20-9-214 and 20-9-504, MCA, and Topic 3-0200.20.
1800	Revenue from Community Services Activities. Revenue from community services activities operated by a school. For example, revenue received from operation of a skating facility by a school as a community service would be recorded here.

3-0500.40 DEFINITIONS OF OPERATING STATEMENT REVENUE ACCOUNTS (cont'd)

Code	Definition
1900	Other Revenue from Local Sources. Other revenue from local sources which is not classified above. Record canceled prior period outstanding warrants for immaterial amounts here. Canceled prior period outstanding warrants for material amounts should be recorded using revenue source 6100 Material Prior Period Revenue Adjustments (Topic 5-0280). Other miscellaneous revenue would include library fines, photocopy fees, dividends from telephone and electric cooperatives, etc.
1910	Rentals. Revenue from the rental or lease of either real or personal property owned by the school. See Sections 20-6-607, 20-6-625, and 20-9-509, MCA.
1911	Private Insurance - Audiological. Revenue relating to Medicaid Reimbursements received from Private Insurance Companies. See Revenue Source 3351 for revenue received from S.R.S. for Medicaid - Audiological reimbursements.
1912	Private Insurance - Physical Therapy. Revenue relating to Medicaid Reimbursements received from Private Insurance Companies. See Revenue Source 3352 for revenue received from S.R.S. for Medicaid - Physical Therapy reimbursements.
1913	Private Insurance - Occupational Therapy. Revenue relating to Medicaid Reimbursements received from Private Insurance Companies. See Revenue Source 3353 for revenue received from S.R.S. for Medicaid - Occupational Therapy reimbursements.
1914	Private Insurance - Speech Therapy. Revenue relating to Medicaid Reimbursements received from Private Insurance Companies. See Revenue Source 3354 for revenue received from S.R.S. for Medicaid reimbursement.
1915	Dormitory Charges. Revenue from students or teachers' dormitories. See Section 20-9-509, MCA.
1920	Contributions and Donations from Private Sources. (1) Revenue from philanthropic foundations, private individuals, or private organizations for which no repayment or special service to the contributor is expected. May include one-time private grants. Usually deposited in the Permanent Endowment Fund (45), (non-expendable, district activities), Private Purpose Trust (81) (non-expendable scholarships and non-district activities), Miscellaneous Trust Fund (85) (expendable scholarships and non-district activities), or Miscellaneous Programs Fund (15) (expendable, district activities). See Section 20-9-604, MCA; or (2) Voluntary impact payments from developers deposited to the Building Fund (61). See Section 20-9-615, MCA; or (3) Property Tax Prepayments from a mineral developer under section 90-6-309, MCA, deposited in the State Mining Impact Fund (25). Receipts and subsequent expenditures of the tax prepayments must be tracked separately from other receipts in the fund using project reporter codes (ARM 8.104.211(2)). The district must provide tax credits in later years to the company making prepayment, according to written agreements.

3-0500.40 DEFINITIONS OF OPERATING STATEMENT REVENUE ACCOUNTS (cont'd)

Code	Definition
1921	Grants and Contributions from Mineral Developers. Money received from mineral developers under section 90-6-307, MCA, as grants and contributions. Deposit in the State Mining Impact Fund (25). Receipts and subsequent expenditures of the grants and contribution from mineral developers must be tracked separately from other receipts in the fund using project reporter codes (ARM 8.104.211(2)). Record mineral developer's tax prepayments under 1920.
1940	Textbook Sales and Rentals. Revenue from the rental or sale of textbooks. See Section 20-9-214 and 20-6-607, MCA.
1945	User Fees/Resale of Supplies. Fees charged pupils for breakage or excessive supplies used in commercial, industrial arts, music, science, or agricultural courses. Includes other fees charged for any course or activity not related to the graduation or activities conducted outside the normal school functions. See Section 20-9-214, MCA. Include charges for preschool or daycare services. See 1340 for Adult Education Fees, 1311 for Driver's Education Fees, and 1410 for Transportation Fees.
1950	Services Provided Other School Districts or Cooperatives. Revenue from services provided other school districts or cooperatives other than for tuition and transportation services. These services could include data processing, purchasing, maintenance, cleaning, consulting, guidance, in-service training, and speech and physical therapy. See expenditure object code 350 Contracted Services with Other School Districts or Cooperatives. Also see revenue source 5700 Resource Transfers from Other School Districts or Cooperatives and 5710 Special Education Resources Transferred from other school districts or cooperatives.
1960	Services Provided Other Local Governmental Units. Revenue from services provided other local governmental units other than school districts or cooperatives. These services could include transportation, data processing, purchasing, maintenance, cleaning, cash management and consulting.
1970	Services Provided Other Funds. Services provided other funds for services such as printing or data processing. This account should only be used with an Internal Service Fund (73-79). Includes the actuarially determined insurance premiums paid from other funds to a self insurance fund.
1981	Summer School - Fees. Revenue from tuition paid by students for summer school. Transportation fees should be recorded using the 1400 series as appropriate.
1982	Summer Session - Driver's Education Fees. Fees from individuals for students attending driver's education sessions during the summer. Fees collected during the regular school term should be recorded using revenue source 1311. See Section 20-7-507, MCA.

3-0500.40 DEFINITIONS OF OPERATING STATEMENT REVENUE ACCOUNTS (cont'd)

Code	Definition
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Revenue from County Sources. Revenues distributed by the county treasurer to the school district upon authorization by the county superintendent of schools.

2114 **County Metal Mines License Taxes.** Proceeds from metal mine license taxes distributed by the county treasurer to the Metal Mines Tax Reserve Fund (24). Only districts with metal mines receive this revenue (See Section 15-37-111, MCA).

2115 **County Hard Rock Mining Impact Trust Reserve Proceeds.** Proceeds from hard rock mine taxes distributed by the county treasurer to the Metal Mines Tax Reserve Fund (24). Only districts with hard rock mines receive this revenue (See Section 7-6-2225, MCA).

2220 **County Transportation Reimbursement.** Revenue distributed as authorized by the county superintendent to the elementary transportation fund from county transportation funds, for the county's share of on-schedule transportation reimbursement. See Section 20-10-146, MCA.

2240 **County Retirement Distribution.** Revenue distributed to the elementary and high school retirement funds as authorized by the county superintendent. See Section 20-3-205 and 20-9-501, MCA.

Revenue from State Sources.

Unrestricted Grants-in-Aid. Revenues received as grants which can be used for any legal purpose desired without restriction.

3110 **Direct State Aid.** State and county equalization aid in support of the General Fund Base Funding Program (Section 20-9-344, MCA). Proceeds of the current year's county wide 33 mill elementary levy (Section 20-9-331, MCA) and 22 mill high school levy (Section 20-9-331, MCA) collected at the county level are forwarded to the state. The state and county equalization aid is then sent to the school district by the state.

Also use this code in the Tuition Fund (13) to record the receipt of state ANB reimbursements for tuition paid by the district to schools out of state.

3111 **Quality Educator Payment** (See sections 20-9-327 and 20-9-306, MCA). The quality educator payment is a component of the general fund BASE budget of the district supported by state and county equalization aid. Each district and special education cooperative receives funding for each full-time equivalent licensed educator and for other licensed professionals employed by the school district or cooperative, including registered nurses, licensed practical nurses, physical therapists, speech language professionals, psychologists, licensed social workers, counselors, occupational therapists and nutritionists.

3112 **At-Risk Student Payment** (See section 20-9-328, MCA). The at-risk student payment is a component of the general fund BASE budget of the district supported by state and county equalization aid to address the needs of at-risk students defined in 20-9-101, MCA and referred to in 20-9-309, MCA. The available appropriation is distributed in the same manner as Title I monies are distributed to schools.

3-0500.40 DEFINITIONS OF OPERATING STATEMENT REVENUE ACCOUNTS (cont'd)

Code	Definition
3113	Indian Education for All Payment (See sections 20-9-329 and 20-9-306, MCA). The Indian education for all payment is a component of the general fund BASE budget of the district supported by state and county equalization aid to implement the provisions of the Montana constitution (Article X, section 1(2)) and the statutory requirements for the recognition of American Indian cultural heritage (20-1-501, MCA). A public school district that receives an Indian Education for All payment may not divert the funds to any purpose other than curriculum development, providing curriculum and materials to students, and providing training to teachers about the curriculum and materials. Use revenue source code 3113 for Indian Education for All payments deposited to the General Fund (01). Use revenue source code 3650 for One Time Only Indian Education for All payments deposited to the Miscellaneous Programs Fund (15). Expenditures for Indian Education for All should be coded using expenditure program code 365.
3114	American Indian Achievement Gap Payment. (See section 20-9-330 and 20-9-306, MCA). The American Indian achievement gap payment is a component of the general fund BASE budget of the district supported by state and county equalization aid for the purpose of closing the educational achievement gap that exists between American Indian students and non-Indian students. The payment is calculated using the number of American Indian students enrolled in the district on the first Monday in October of the prior school year.
3115	State Special Education Allowable Cost Payment to District. To be used by districts to record State Special Education Block Grants and Reimbursement revenue (Section 20-9-321, MCA). See revenue source 3233 for recording direct state payment to cooperatives for special education cooperatives.
3117	State Tuition for State Placement See section 20-5-323 and 20-5-324, MCA.
3120	State Guaranteed Tax Base Aid ("GTB") - General Fund State Debt Service Facilities Acquisition Reimbursement and Advance - Debt Service Fund State payment to support a district's BASE mills in the General Fund when the district's mill value to BASE budget ratio is less than the statewide ratio. See Section 20-9-366 through 368, and 20-3-106(14), MCA. Also used to record facilities acquisition reimbursements or advances paid by the state to a district's debt service fund. See Section 20-9-371, MCA. (Note: The guaranteed tax base subsidy in support of the retirement fund is not recorded by a district, since it is included in the distribution by the county superintendent discussed in revenue source 2240.)
	Restricted Grants-in-Aid. Revenue received as grants by the school district which must be used for a categorical or specific purpose.
3210	State On-Schedule Transportation Reimbursement. State's share of the On-Schedule costs of bus routes and individual transportation contracts, not to exceed 1/2 of the On-Schedule costs. See Section 20-10-145, MCA.
3220	State Food Services Match. See Section 20-10-201, MCA.
3231	Reserved.

3-0500.40 DEFINITIONS OF OPERATING STATEMENT REVENUE ACCOUNTS (cont'd)

Code	Definition
3233	State Special Education - Direct Payments to Cooperatives. To be used only by special education cooperatives to record State Special Education Allowable Cost revenue. This includes the related services block grants received on behalf of member districts. See Section 20-7-451, 20-7-457, and 20-9-321, MCA. See 3115 for special education allowable cost revenue received by a district.
3234	State Special Education Quality Educator Payment to Cooperatives. See section 20-9-327, MCA. See 3111 for quality educator revenue received by a district.
3235	State Audiology Contracts. See Section 20-7-403(13), MCA.
3260	State Driver's Education Reimbursement. See Section 20-7-507, MCA.
3281	State Technology Aid. See Section 20-9-533, MCA. Deposited to Technology Fund (28).
3282	State Flex Fund Payment. See Section 20-9-543, MCA. Deposited to Flexibility Fund (29)
3290	State - Other State Grants. Grants from OPI and various state agencies which are usually accounted for in the Miscellaneous Programs fund. If federal grants are received from state agencies other than the Office of Public Instruction, record these grants in revenue source 4700, Miscellaneous Federal Grants Passed through State Agencies Other Than OPI. Example: Jobs for Montana Graduates (JMG) (MT Dept of Labor) Montana Heritage Grant
	Revenue in Lieu of Taxes. Payments made out of general revenues by the state to the school district in lieu of taxes it would have had to pay had its property or tax base been subject to the taxation by the school district on the same basis as is privately owned property or other tax base. It would include payments made for privately owned property which is not subject to taxation on the same basis as other privately owned property due to action by the state.
3302	State Payment In Lieu of Taxes - Fish, Wildlife and Parks. Revenue received as provided by Section 87-1-604, MCA, and distributed at the discretion of the county commissioners.
3330	State Hard Rock Mining Impact Aid See section 90-6-307, MCA.
3340	State Coal Board Grants. State grants to the school district as determined by the Coal Board to offset start up costs due to new mining operations. See Section 90-6-208, MCA.
3351	Medicaid - Audiological. Revenue received from DPHHS for Medicaid Reimbursements. See Revenue Source 1911 for revenue received from Private Insurance Companies for Medicaid - related Audiological reimbursements. Deposit in Fund 15.
3352	Medicaid - Physical Therapy. Revenue received from DPHHS for Medicaid Reimbursements. See Revenue Source 1912 for revenue received from Private Insurance Companies for Medicaid - related Physical Therapy reimbursements.

3-0500.40 DEFINITIONS OF OPERATING STATEMENT REVENUE ACCOUNTS (cont'd)

Code	Definition
3353	Medicaid - Occupational Therapy. Revenue received from DPHHS for Medicaid Reimbursements. See Revenue Source 1913 for revenue received from Private Insurance Companies for Medicaid - related Occupational Therapy reimbursements. Deposit in Fund 15.
3354	Medicaid - Speech Therapy. Revenue received from DPHHS for Medicaid Reimbursements. See Revenue Source 1914 for revenue received from Private Insurance Companies for Medicaid - related Speech Therapy reimbursements. Deposit in Fund 15.
3355	Medicaid - Miscellaneous. Revenue received from DPHHS for Medicaid Reimbursements. See Revenue Source 1900 for revenue received from Private Insurance Companies for Medicaid - related miscellaneous reimbursements. Deposit in Fund 15.
3356	Medicaid - CSCT - Comprehensive School and Community Services relating to mental health. Revenue received from DPHHS for Medicaid Reimbursements. See Revenue Source 1900 for revenue received from Private Insurance Companies for Medicaid - related miscellaneous reimbursements. Deposit in Fund 15.
3357	Medicaid – Montana Administrative Claiming (MAC) Reimbursement. Code expenditures using program 100 regular programs or 280 special education.
3358	Medicaid – Paraprofessionals Revenue received from DPHHS for Medicaid Reimbursements.
State Shared Revenues. Revenues levied by state government which are shared with the school district based on a predetermined formula.	
3444	School Block Grant (HB124). Established by HB124 beginning in FY2001-02, replacing motor vehicle fees, corporate license taxes, SB184 property tax reimbursements, state PILT, and state aeronautics fees. Paid by the state in November and May, deposited in General (01) and Transportation (10) Funds. See section 20-9-360, MCA.
3445	Combined Fund School Block Grant (SB424). Beginning in 2003-04, the combined block grant amount may be deposited into any budgeted fund of the district, as specified on the district's adopted budget. See section 20-9-360, MCA.
3460	Montana Oil and Gas Tax. The revenue is distributed according to 15-36-332(4), MCA. If the distribution to a district fund exceeds the total budget adopted for that fund, the district may reallocate the excess revenue to another budgeted fund of the district.

3-0500.40 DEFINITIONS OF OPERATING STATEMENT REVENUE ACCOUNTS (cont'd)

Code	Definition
3470	Montana Bentonite Tax. See Distribution of taxes 15-39-110, MCA
3600	State Gifted and Talented Grant. See 20-7-903, MCA.
3610	State In-State Day Treatment Funds. Paid by OPI on applications when funds are available.
3620	State Adult Education Reimbursement. See Section 20-7-712, MCA.
3630	State One Time Only Energy Cost Relief and Transportation See HB 1 2005 Special Legislative Session. Paid in FY2006 and deposited in the Miscellaneous Programs Fund (15). Money may not be transferred to another fund and must be used only for utility and transportation expenditures program 363 and functions 26XX, 27XX, or 4XXX. There is no time limit on these expenditures of the funds.
3640	State One Time Only Weatherization and Deferred Maintenance See HB 1 2005 Special Legislative Session. Paid in FY2007 and deposited in the Miscellaneous Programs Fund (15). Money may not be transferred to another fund and must be used for weatherization and deferred maintenance expenditures using program code 364 and functions 26XX, 4XXX or 52XX. Funds not expended by June 30, 2009 will be reverted back to the state.
3650	State One Time Only Indian Education for All See HB 1 2005 Special Legislative Session. Paid in FY2007, FY2008 and FY2009. Deposit in the Miscellaneous Programs Fund (15) and the money may not be transferred to any other fund. Use program 365 to track expenditures. For 2007 funds may be spent on curriculum materials, travel for staff training, substitutes for staff on training or any item related to Indian Education for All. For 2008 and FY2009 funds may be spent on curriculum development, providing curriculum materials to students, and providing training to teachers about the curriculum and materials. There is no time limit on the expenditure of the funds. Use revenue source code 3113 for General Fund (01) Indian Education for All payments

3-0500.40 DEFINITIONS OF OPERATING STATEMENT REVENUE ACCOUNTS (cont'd)

Code	Definition
3660	State One Time Only Capital Investment and Deferred Maintenance. See SB 2 May 2007 Special Legislative Session. Must deposit in the Miscellaneous Programs Fund (15) to be used for capital investment and deferred maintenance. Use program code 366 to track expenditures. Money may be retained for a period of ten years. Funds not expended by June 30, 2017 must be reverted back to the state.
3670	State One Time Only Full-Time Kindergarten Start-up Cost. See SB 2 May 2007 Special Legislative Session. The funds will be deposited into the Miscellaneous Programs Fund (15). The money may be used for any costs related to the startup of a full-time kindergarten program in accordance with 20-7-117, MCA. Expenditures should be tracked using program code 367.
3680	K-12 Education Data Systems – 2007 Legislative Session HB 2. State reimbursement for costs associated with the development of information management systems and the reporting of information to OPI. To be used at the discretion of the trustees. The funds will be deposited into the Miscellaneous Programs Fund (15). Use expenditure program code 368.
3900	State Career and Technical Education (CTE) Payment. See Section 20-7-306, MCA.

Revenue from Federal Sources.

4100 **Miscellaneous Direct Federal Grants.** Revenues received directly from the federal government as grants which can be used for any legal purpose desired without restriction.

- Follow Through 84.014

- Goals 2000 84.276A

Restricted Grants-in-Aid Received Directly from the Federal Agencies or Indian Tribes. Revenues received directly from the federal government as grants which must be used for a categorical or specific purpose. If such money is not completely used, it usually is returned to the governmental unit.

4110 **Head Start**

4120 **Title VI, Part B, Subpart 1, Small Rural Schools (SRS) 84.358A**

4130 **Title VII, Indian Education**

4140 **Johnson O'Malley Indian Education (JOM) 15.130**

3-0500.40 DEFINITIONS OF OPERATING STATEMENT REVENUE ACCOUNTS (cont'd)

Code	Definition
	Restricted Grants-in-Aid Received From the Federal Government Through the Office of Public Instruction. Revenues received on a recurring basis from the federal government through the Office of Public Instruction as grants which must be used for a categorical or specific purpose.
4200	Title I, Part A, Improving Basic Programs 84.010
4210	Title I, Part A, Accountability 84.348A
4220	Title I, Part A, Improvement Grants 84.010A
4230	Title I, Part B, Subpart 1, Reading First 84.357
4240	Title I, Part B, Subpart 3, Even Start 84.213
4250	Title I, Part C, Migrant Education 84.011
4260	Title I, Part C, Migrant Incentive 84.011
4270	Title I, Part D, Neglected, Delinquent & At-Risk Youth 84.013A
4280	Title I, Part F, Comprehensive School Reform 84.010B
4290	Title I, Part G, Advanced Placement 84.330C
4300	Title II, Part A, Teacher and Principal Training & Recruiting Fund 84.367
4310	Title II, Part D, Educational Technology 84.318
4320	Title III, Part A, English Language Acquisition and Language Enhancement 84.365
4330	Title IV, Part A, Safe & Drug-Free Schools & Communities 84.186A
4340	Title IV, Part B, 21st Century Community Learning Centers 84.287
4350	Title V, Part A, Innovative Programs 84.298
4360	Title V, Part D, Subpart 3, Character Education 84.215V
4370	Title VI, Part B, Subpart 2, Rural Low-Income Schools (RLI) 84.358

3-0500.40 DEFINITIONS OF OPERATING STATEMENT REVENUE ACCOUNTS (cont'd)

Code	Definition
4380	Title X, Part C, Education of Homeless Children & Youth 84.196
4390	Title I, Part G, School Improvement 84.377
4510	Carl Perkins (Federal Vo-Ed) - Basic Grant 84.048A
4520	Carl Perkins (Federal Vo-Ed) – Competitive
4530	Adult Basic Education TANF 93.558
4540	Adult Basic and Literacy Education (ABLE) 84.002
4550	Federal School Food Reimbursement 10.550 School Foods Commodity Distribution 10.553 School Foods Breakfast 10.555 School Foods Lunch 10.555 School Foods Snacks 10.556 School Foods Milk Program 10.564 School Foods Nutrition Education and Training
4552	Fresh Fruit and Vegetable Program 10.582
4555	School Foods Summer Program 10.559
4556	Adult/Child Care Program 10.558
4560	IDEA, Part B, Children with Disabilities 84.027
4570	IDEA Preschool 84.173
4580	IDEA State Program Improvement 84.323
4650	Miscellaneous Federal Grants from OPI 94.004 Learn & Serve 84.338 Reading Excellence 84.352 School Renovation, IDEA and Technology

Restricted Grants-in-Aid Received From the Federal Government Through State Agencies Other than the Office of Public Instruction. Revenues received from the federal government through state agencies other than the Office of Public Instruction as grants that must be used for a categorical or specific purpose.

4700	Miscellaneous Federal Grants Passed Through State Agencies Other Than OPI Job Opportunities and Basic Skills (JOBS) 93.561 (MT Dept of Labor)
4710	GEAR UP 84.334 (MT Commissioner of Higher Ed)
4720	Carl Perkins (Federal Vo-Ed) - Tech Prep 84.243A

3-0500.40 DEFINITIONS OF OPERATING STATEMENT REVENUE ACCOUNTS (cont'd)

Code

Definition

Revenue in Lieu of Taxes. Commitments or payments made out of general revenues by the federal government unit to the school district in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation by the school district on the same basis as privately owned property or other tax base. It would include payment made for privately owned property which is not subject to taxation on the same basis as other privately owned property due to action by the federal governmental unit.

4800 **Federal Revenue in Lieu of Taxes**

4820 **Federal Impact Aid - Title VIII** (was P.L. 81-874) 84.041

Federal Other Revenue on Behalf of District.

4930 **Federal Indirect Cost Recoveries/Aggregate of Reimbursements** Section 20-9-507, MCA.
See expenditure object 940.

Other Restricted Grants-in-Aid Received From the Federal Government Through the Office of Public Instruction. Revenues received on a recurring basis from the federal government through the Office of Public Instruction as grants which must be used for a categorical or specific purpose.

4940 **Title I ESEA Schoolwide Program.** Activities pertaining to the use of funds from Title I, Part A and other Federal education program fund and resources with local and state resources to upgrade the entire education program of the school in order to raise academic achievement for all the students.

Other Financing Sources.

5110 **Sale of Bonds.** Proceeds from the sale of bonds other than refunding bonds are deposited to the Building Fund (60). Premium on bonds sold is that portion of the sale price of bonds in excess of their par value. The premium represents an adjustment of the interest rate. In the absence of legal authority to include bond premium with the bond proceeds, premium on bonds sold should be credited to the Debt Service Fund (50) and recorded as 1900 Miscellaneous Revenue. Accrued interest paid by the bondholder at the time the bonds are sold should be deposited to the Debt Service Fund (50) and recorded using balance sheet account 656 Accrued Interest Payable. This interest should be returned to the bondholder when the first interest payment is made. See sections 20-9-401, 20-9-435, MCA.

5120 **Proceeds from Refunding Bonds.** Proceeds from refunding bonds are deposited to the Debt Service Fund (50). See sections 20-9-401, 20-9-412, 20-9-435, MCA.

5200 **Sale or Compensation for Loss of Assets.** Revenues from sale of school property or revenues from individuals or insurance companies for the loss of school property. See section 20-6-608. MCA 20-6-604, provides that proceeds from the sale of district property may be deposited the General (01), Building (60), Debt Service (50), or other appropriate fund (i.e. sale of a bus may be deposited to the transportation fund) at the discretion of the trustees. Losses on the sale of fixed assets held by proprietary funds should also be recorded here.

3-0500.40 DEFINITIONS OF OPERATING STATEMENT REVENUE ACCOUNTS (cont'd)

Code	Definition
5300	Operating Transfers from Other Funds. Used to record the receipt of the operating transfer from the General Fund (01) to the Compensated Absences Fund (21), or from the General Fund (01) to the Litigation Reserve Fund (27) also use this account for transfers to the Debt Service Fund (50) from the Impact Aid Fund (26). (Residual equity transfers to close old funds are recorded using revenue account 9710.) Transfers to correct current period errors in recording revenues or expenditures are known as reimbursements and should be recorded using appropriate accounts affected by the error. See Topic 5-0500. Other transfers are not authorized by law. ("208" Transfers should be recorded using revenue source 9710. See Section 20-9-208, MCA.) Use source 5300 in conjunction with expenditure XXX-999-6100-910 to record transfers between the Compensated Absences Liability Fund (21) or the Litigation Reserve Fund (27) and the General Fund (01).
5400	Proceeds from Long-Term Liabilities. Proceeds from long-term notes made with the Board of Investments as provided by Section 20-9-471, MCA or long-term notes sold in anticipation of federal or state revenue as provided in Section 7-7-109, MCA. Proceeds from capital leases should be recorded using balance sheet account 490 Non-Budgeted Revenues - GAAP Purposes. Proceeds from short-term notes made with the Board of Investments are recorded using balance sheet account 650 Notes or Loans Payable - Current and are not recorded as revenue or as other financing sources.
5500	Reserved.
5600	Reserved.

When preparing GAAP financial statements, accounts 5700 and 5710 may be classified to local, state or federal revenues, as appropriate. OPI uses these accounts from the Trustees' Report to eliminate duplicate reporting of revenue on a statewide basis.

- 5700 **Resources Transferred from Other School Districts or Cooperatives.** Used to record lump sum payments (other than for local/state special education) received from another school district or cooperative. Examples of such transfers are lump sum contributions to a host district for a prorated share of a particular program budget. This also includes payments between school districts and cooperatives for grants, including payments relating to each participant's share of IDEA Part B federal funds. The receiving district must identify the original source of money on the records using project reporters. See expenditure definitions for function 6200 and object codes 920 and 930.

General Fund Revenue from special education allowable cost services provided other school districts or cooperatives (other than for tuition and transportation services) should be recorded using revenue source 5710. See 20-7-431, MCA. Also see 5710 Special Education Resources Transferred from other School Districts or Cooperatives. Payments from other school districts or cooperatives for specific services provided beyond the interlocal agreement should be coded to 1950 Services Provided to Other School Districts or Cooperatives. Use revenue source 1950 if a payment is for specific services.

0500.40 DEFINITIONS OF OPERATING STATEMENT REVENUE ACCOUNTS (cont'd)

Code	Definition
5710	Special Education Resources Transferred from Other School Districts or Cooperatives. Used to record lump sum payments received from another school district or cooperative for the provision of special education services. This revenue code is reserved exclusively for state, district and cooperative transfers from the general fund for the provision of special education services that are allowable under 20-7-431, MCA. Examples of such transfers include lump sum contributions to a (1) cooperative for the match of the related services block grant; and (2) district for a prorated share of the allowable cost of a special education program. When used in fund 15 for resource transfers allowed under ARM 10.16.3815, the expenditures coded with the same project reporter are counted towards maintenance or effort for the IDEA grant.

This revenue source should not be used with the same project reporter as tuition in Fund 15. Since unused 5710 funds need to be returned to the sending district and unused tuition should be receipted (transferred) to the General Fund, these two revenue sources should not be used with same project reporter.

See expenditure definitions for program 280, function 6200, and object codes 920 and 930. See 20-7-431, MCA. Also see 5700 Resources Transferred from other School Districts or Cooperatives. Payments from other school districts or cooperatives for specific services provided beyond the interlocal agreement should be coded to 1950 Services Provided to Other School Districts or Cooperatives. Use revenue source 1950 if a payment is for specific services.

Adjustments to Beginning Fund Balance.

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| 6100 | Material Prior Period Revenue Adjustments. This account is used to account for unanticipated material adjustments related to a prior period which would distort current year revenues if credited to the current year accounts. Examples would be material canceled warrants, large distribution errors relating to property taxes, state or county equalization adjustments, etc. This account is used for special reporting purposes to show prior period adjustments as adjustments to beginning fund balance on the operating statement. See Topic 5-0280. |
| 9710 | Residual Equity Transfers In. This account is used to record nonrecurring or non-routine transfers of equity between funds, including residual balances of discontinued funds which are transferred to the general fund and transfers allowed under 20-9-208, MCA. See expenditure program code 999, function 9999, and object 971 for recording residual equity transfers out. Total residual equity transfers in (source 9710) for all funds must equal total residual equity transfers out (XXX-999-9999-971) for all funds. |